

## AMENDMENTS TO THE CLAIMS

1. (Currently Amended) A vehicle headliner comprising:  
a core comprising polyurethane resin foam; and  
a structural reinforcement layer provided adjacent said core, said structural reinforcement layer comprising a plurality of carbon fibers[[;]] and a binder for adhering said plurality of carbon fibers to one another thereby forming a mat.
2. (Original) The vehicle headliner of claim 1, wherein said plurality of carbon fibers is produced from petroleum pitch.
3. (Original) The vehicle headliner of claim 2, wherein said mat further comprises a plurality of natural fibers.
4. (Original) The vehicle headliner of claim 3, wherein said plurality of natural fibers includes at least one of sissal, hemp, knaf, flax, and wood fibers.
5. (Original) The vehicle headliner of claim 3, wherein said plurality of carbon fibers comprises at least 50% of the total weight of said mat.
6. (Currently Amended) The vehicle headliner of claim 1 further including:  
a said core having opposing sides; and  
a first structural reinforcement layer adjacent one of said opposing sides, wherein said mat comprises a second structural reinforcement layer, said second structural reinforcement layer adjacent the other of said opposing sides.
7. (Original) The vehicle headliner of claim 6, further including:  
a barrier film and a scrim layer adjacent said first structural reinforcement layer.

8. (Original) The vehicle headliner of claim 6, further including:  
a barrier film and a covering adjacent said second reinforcement layer.

9. (Original) The vehicle headliner of claim 6, further including:  
a layer of adhesive interposed between said opposing sides of said core and  
said first and second structural reinforcement layers;  
a barrier film and a scrim layer adjacent said first structural reinforcement  
layer; and  
a barrier film and a covering adjacent said second structural reinforcement  
layer,  
wherein said second structural reinforcement layer comprises a plurality of  
carbon fibers and a binder for adhering said plurality of carbon fibers to one another  
thereby forming a mat.

Claims 10-20 (Cancelled).

21. (New) A vehicle headliner comprising:  
a core comprising polyurethane resin foam; and  
a structural reinforcement layer provided adjacent said core, said structural  
reinforcement layer comprising a plurality of carbon fibers and a plurality of basalt  
fibers.